Journal of Accounting and Public Policy

Contents for Volume 8

VOLUME 8, NUMBER 1, SPRING 1989

Taxpayer Compliance Under Uncertainty 1
Paul J. Beck and Woon-Oh Jung

An Empirical Investigation of Factors Affecting the Timeliness of Reporting by Municipalities 29
Peggy D. Dwyer and Earl R. Wilson

Comment **Representational Faithfulness and Economic Consequences: Their Roles in Accounting Policy** 57
Robert W. Ingram and Frank R. Rayburn

Reply to Comment **The Pragmatic and Ethical Distinciton Between Two Approaches to Accounting Policy Making** 69
Robert G. Ruland

Biographies 81

VOLUME 8, NUMBER 2, SUMMER 1989

A Reexamination of the Relative Profitability of the U.S. Defense Industry: 1968–1977 83
Alan P. Mayer-Sommer and James P. Bedingfield

The Effect of Internal Service Funds on the Comparability of Government Accounting Numbers 121
Florence Cowan Sharp and Robert W. Ingram

Research Note **Data Source and Measurement Differences in Municipal Accounting Measures** 143
Rhoda Caudill Icerman and Judith K. Welch

Biographies 161

VOLUME 8, NUMBER 3, FALL 1989

Editorial **In Memoriam: Steven B. Johnson** 163
Lawrence A. Gordon and Steven E. Loeb

The Demand for Cost Allocations: The Case of Incentive Contracts Versus Fixed-Price Contracts 165
Susan I. Cohen and Martin P. Loeb

Public Disclosure of Bank Loan Accounting Information 181
Robert O. Edmister and Chao Chen

Political Interests and Governmental Accounting Disclosure 199
Gary Giroux

Accounting Issues of Underground Injection of Waste 219
William A. Hillison, William F. Jordan, and Kenneth Pogach

A Call for Papers **Management Control Systems and Public Budgeting** 235
Lawrence A. Gordon

Biographies 237

VOLUME 8, NUMBER 4, WINTER 1989

Voluntary Formation of Corporate Audit Committees Among NASDAQ Firms 239
Karen Pincus, Mark Rusbarsky, and Jilnaught Wong

Accrual Versus Cash-Basis Accounting Methods: An Agency-Theoretic Comparison 267
Young K. Kwon

Differential Reactions to Legislative Signaling During the Enactment of ERTA and TEFRA: An Empirical Investigation of Market Returns and Volume 283
Stephen M. Courtenay, Robert P. Crum, and Stuart B. Keller

Biographies 323